

**MICHIGAN DEPARTMENT OF CIVIL SERVICE
JOB SPECIFICATION**

AUDITOR GENERAL MANAGER

JOB DESCRIPTION

Employees in this job serve as professional auditor general managers in an audit division with extensive audit and administrative responsibilities. The work requires extensive knowledge of the policies, procedures, and regulations of professional interdepartmental auditing and knowledge of supervisory techniques and personnel policies and procedures.

There is one classification in this job.

Position Code Title –Auditor General Manager-5

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The employee functions as either an audit manager to an audit division administrator with oversight for the division and overall planning of audits assigned to a division, or as a principal audit supervisor with responsibility for overseeing highly complex, sensitive, and technical audits serving in the field and acting as the primary contact for the audited departments.

JOB DUTIES

NOTE: The job duties listed are typical examples of the work performed by positions in this job classification. Not all duties assigned to every position are included, nor is it expected that all positions will be assigned every duty.

Audit Manager

Periodically represents the audit division at entrance meetings with agency management including department directors, deputy directors, and bureau directors.

Advises the division administrator regarding specific audit plans, audit budgets, and audit programs for individual departments.

Assists the audit division administrator in selecting audit supervisors and staff for assignment.

Coordinates audit assignments within designated areas.

Works with audit supervisors in developing audit report content.

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Principal Audit Supervisor

Directs the examination and evaluation of financial and program records to determine the level of compliance with federal and state laws, regulations, policies, and procedures.

Reviews and analyzes audited department's management and administrative practices including utilization of resources, organizational structure, budgeting, procurement, program policies, facilities and equipment, operating procedures and techniques, and annual reports.

Directs the examination and evaluation of financial and other records necessary to allow the Auditor General to render independent auditor's opinions as to whether financial statements and schedules are fairly represented in accordance with generally accepted accounting principles.

Assesses the effectiveness of management's administrative and financial controls to ensure that management's policies and procedures are executed, laws and regulations are complied with, and financial events are properly recorded, and assets are safeguarded.

Performs on-site planning, direction, and control of audit assignments from initial assignment through completion of fieldwork, and identifies the nature and extent of professional audit services required.

Develops audit objectives, plans, strategies, procedures, and time budgets for specific audit assignments ensuring that professional staff perform audit procedures in accordance with professional standards.

Ensures that professional staff prepare audit working papers, schedules, and statements in accordance with professional and OAG policies and procedures.

Audit Manager and Principal Audit Supervisor

Selects and assigns staff, ensuring equal employment opportunity in hiring and promotion.

Coordinates activities by scheduling work assignments, setting priorities, and directing the work of subordinate employees.

Evaluates and verifies employee performance through the review of completed work assignments and work techniques.

Identifies staff development and training needs and ensures that training is obtained.

Ensures that proper labor relations and conditions of employment are maintained.

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Plans, oversees, and directs highly complex financial and performance audits of state agencies and other state-funded programs, and addresses special concerns of the legislature and department directors.

Coordinates audit assignments within designated areas.

Oversees audits to ensure that professional standards are met and resources are used effectively.

Performs investigations of technical and sensitive audit issues.

Advises the division administrator regarding specific audit plans, audit budgets, and audits programs for individual departments.

Attends hearings and proceedings related to the audit division and provides information to members of the legislature and acts as a resource person on complex audit issues having legislative interest.

Determines audit strategies, programs, and procedures for specific audit assignments.

Prepares accurate and meaningful audit work papers, schedules, and statements, which assure that audit objectives have been accomplished and that recommendations are adequately documented.

Analyzes pertinent state laws, policies, rules, regulations, reports, and available audit data for the audited departments.

Evaluates audit findings and presents audit recommendations.

Evaluates the managerial function, organization, procedures, and techniques of the audited departments, and determines the adequacy of standards and controls.

Analyzes in detail the objectives and programs of the audited departments and determines compliance with programs as approved by the Legislature.

Analyzes the accounting system and financial procedures, and appraises the soundness, adequacy and application of accounting, financial, and internal operating controls.

Reviews financial transactions and records to determine compliance with statutes, rules, regulations, and sound accounting principles.

Reviews audit results and exceptions with audited parties and/or their representing attorneys or accountants and explains the findings and basis for exceptions.

Defends audit findings at hearings and may serve as a witness at formal proceedings.

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Appraises the adequacy of the internal audit activities.

Analyzes methods used in budget preparation.

Performs related work appropriate to the classification as assigned.

JOB QUALIFICATIONS

Knowledge, Skills, and Abilities

Extensive knowledge of state governmental operations, state and federal laws, auditee programs, and sensitive issues of the state and all branches, departments, offices, boards, commissions, agencies, authorities, and institutions of the state.

Extensive knowledge of the professional standards, principles, practices, methods, and techniques of governmental accounting and interdepartmental auditing.

Thorough knowledge of business law, corporation finance, banking, and economics.

Thorough knowledge of the statutes, rules, and regulations applicable to the type of audit entity.

Thorough knowledge of procedures required to avoid subjecting the state to lawsuits for damages.

Knowledge of the legislative process and the relationship of the Office of the Auditor General to the Legislature.

Knowledge of training principles and supervisory techniques.

Knowledge of employee policies and procedures.

Knowledge of equal employment practices.

Ability to instruct, direct, and evaluate employees.

Ability to analyze and appraise facts and precedents in making management decisions.

Ability to apply sound management principles in assessing agency programs.

Ability to analyze the financial condition of business organizations or individuals by examining tax records, accounting statements, physical property inventories, and methods of operation.

Ability to interpret regulatory laws pertaining to public, private, or individual financial responsibility.

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Ability to recognize and assist in correcting errors in accounting practices.

Ability to obtain factual information relative to misrepresentation, improper use of proceeds, and excessive expenses.

Ability to provide positive leadership and motivation for audit supervisors and staff.

Ability to communicate with others both verbally and in writing.

Ability to maintain favorable public relations.

Working Conditions

None.

Physical Requirements

None.

Education

Possession of a bachelor's degree in any major, with not less than 24 semester hours or 36 term credits in accounting.

Experience

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Two years of experience at the 13 level or above as an Assistant Auditor General Specialist or Assistant Auditor General Manager.

Special Requirements, Licenses, and Certifications

None.

NOTE: Equivalent combinations of education and experience that provide the required knowledge, skills, and abilities will be evaluated on an individual basis.

JOB CODE, POSITION TITLES AND CODES, AND COMPENSATION INFORMATION

Job Code

AUDGENMGR

Job Code Description

AUDITOR GENERAL MANAGER

Position Title

Auditor General Manager-5

Position Code

AUGNMGR5

Pay Schedule

NERE-261